

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN**

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**TAP FINANCE, INC.,  
Plaintiff,**

**v.**

**Case No. 07C270**

**UROLOGY SPECIALISTS SC,  
Defendant.**

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**DECISION AND ORDER**

On March 21, 2007, plaintiffs initiated this diversity action against defendant, alleging breach of contract. Despite being served with process, defendant has failed to appear. The Clerk of the Court has entered default against defendant in accordance with Federal Rule of Civil Procedure 55(a). From the face of the complaint, It appears that I have subject matter jurisdiction over this action on a diversity basis, see 28 U.S.C. § 1332, and I have personal jurisdiction over defendant. Further, as defendant is a corporation, it is clear that it is not an infant or incompetent person.

Upon the clerk's entry of default, "the well-pleaded allegations of a complaint relating to liability are taken as true." Dundee Cement Co. v. Howard Pipe & Concrete Prods., Inc., 722 F.2d 1319, 1323 (7th Cir. 1983). In the present case, plaintiff alleges that defendant, despite repeated demands for payment, has failed to pay for medical equipment sold and delivered by plaintiff to defendant at its own request. Plaintiff's allegations, taken as true, are sufficient to establish defendant's liability.

Plaintiff seeks an award in the amount of \$93,382.51. Specifically, plaintiff asks for \$91,443.86 in damages for the unpaid balance remaining on defendant's account. Plaintiff also seeks \$1,524.06 in interest and \$415.00 in costs. Plaintiff has submitted affidavits, a statement of account, and copies of invoices in support of these amounts.

Where damages are liquidated (i.e., capable of ascertainment from definite figures contained in the documentary evidence or in detailed affidavits), judgment by default may be entered without a damages hearing. See Dundee, 722 F.2d at 1323. Here, damages are liquidated and no damages hearing is needed. As such, I will order that judgment be entered against defendant in the amount of \$93,382.51, plus interest, without further ado.

Therefore,

**IT IS ORDERED** that plaintiff's application for default judgment is **GRANTED**.

**IT IS FURTHER ORDERED** that the judgment be entered in the amount of \$93,382.51, together with interest as allowed by law, in favor of plaintiff and against defendant Urology Specialists SC.

Dated at Milwaukee, Wisconsin this 21st day of December, 2007.

s/Lynn Adelman  
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LYNN ADELMAN  
District Judge